



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne
Sonora, California**

**Date: September 30, 2022
Filing Ref: TUO23**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-------------------------------------|---|
| 1. Employee Fringe Benefits | 9. Workers' Compensation ISF |
| 2. County Administrative Office | 10. Liability Insurance ISF |
| 3. Human Resources | 11. Purchasing and Special Services ISF |
| 4. Auditor-Controller | 12. Telecommunications ISF |
| 5. Office of Revenue Recovery | 13. Unemployment Insurance ISF |
| 6. Facilities Management | 14. Employee Group Insurance ISF |
| 7. Information Systems and Services | 15. Employee Leave Liability ISF |
| 8. County Counsel | 16. Post Retirement Insurance ISF |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TUOLUMNE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Deborah Bautista

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
County Auditor-Controller

Title

9-30-2022

9-30-2022

Date

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	101315 CAO- EMERGENC Y SVC	101350 CAO- HOMELAND SECURITY	101100 BOARD OF SUPERVISO RS	107150 GENERAL SVCS AGENCY	305100 JAMESTOW N MINE	104200 EMPLOYEE DEV RECOGNITI	109100 EC DEV & PROMO	109300 BUS ASSIST & INNOVATIO N	102300 ASSESSOR/ RECORDER	102310 RECORDER S MODERNIZA
1 BUILDING DEPRECIATION	\$0	\$0	\$3,195	\$0	\$0	\$0	\$0	\$0	\$9,928	\$0
2 EQUIPMENT DEPRECIATION	0	9,856	0	0	0	0	0	0	201,820	0
3 101300 CO ADMIN OFFICE	192,675	280	2,587	0	0	224	5,211	766	6,072	204
6 104100 HUMAN RESOURCES	1,683	0	3,366	0	0	0	0	561	7,294	0
7 102100 AUDITOR-CONTROLLER	3,198	264	7,206	0	178	311	2,718	3,303	16,798	979
8 102200 TREAS-TAX COLLECTOR	493	63	253	0	189	63	76	63	758	404
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	21,869	0	0	0	215	0	67,945	0
11 110500 INFO SYSTEMS &TECH	4,073	0	34,352	0	0	0	0	441	34,107	0
12 103100 COUNTY COUNSEL	20,381	0	241,820	0	0	0	0	0	9,209	0
Total Current Allocations	222,503	10,463	314,648	0	367	598	8,220	5,134	353,930	1,587
Less: Prior Year Allocations	262,067	59,416	202,534	0	0	0	118,074	0	223,568	1,431
Carry-Forward	(39,564)	(48,953)	112,114	0	0	0	(109,854)	0	130,362	156
Proposed Costs	\$182,939	\$(38,491)	\$426,762	\$0	\$367	\$598	\$(101,634)	\$5,134	\$484,292	\$1,743

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	102335 ARCHIVES	105100 CO CLERK ELECTIONS	3315-108150 COUNTY CAPITAL	1121-108300 CRIMINAL JUSTICE FAC	110600 PW/GIS SURVEYOR	110940 OES TREE MORTALITY HAZARD	110945 MASTER STEWARDS HIP GRANT	110950 RIM FIRE 2013	8000'S COURTS	201100 GRAND JURY
1 BUILDING DEPRECIATION	\$31,863	\$4,179	\$0	\$0	\$1,049	\$0	\$0	\$0	\$69,608	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	584	2,442	183,647	0	1,681	4	6,336	0	0	107
6 104100 HUMAN RESOURCES	561	1,122	0	0	2,244	0	0	0	0	0
7 102100 AUDITOR-CONTROLLER	2,800	8,228	2,349	1,944	14,709	92	3,509	36	1,203	4,602
8 102200 TREAS-TAX COLLECTOR	253	998	2,703	0	341	51	366	38	3,562	4,484
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	45,747	0
10 107100 FACILITIES MAINT	15,208	30,566	0	0	14,009	0	0	0	156,591	0
11 110500 INFO SYSTEMS &TECH	441	18,834	0	0	8,857	0	0	0	36,341	6,805
12 103100 COUNTY COUNSEL	0	4,982	0	0	0	0	0	0	4,756	0
Total Current Allocations	51,710	71,351	188,699	1,944	42,890	147	10,212	73	317,808	15,998
Less: Prior Year Allocations	46,687	45,205	207,141	3,125	12,307	35,688	(18,785)	0	262,463	13,362
Carry-Forward	5,023	26,147	(18,443)	(1,181)	30,583	(35,541)	28,997	0	55,345	2,636
Proposed Costs	\$56,732	\$97,498	\$170,256	\$764	\$73,474	\$(35,394)	\$39,208	\$73	\$373,153	\$18,634

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	201150 LAW LIBRARY	201900 COURTS- GENERAL	201200 DISTRICT ATTORNEY	201215 KC CHILD ADVOCACY	201225 DA- VICTIM ADVOC	1160-201340 CHILD SUPPORT SVCS	201210 VICTIM WITNESS	201400 PUBLIC DEFENDER	201700 PD CONFLICT DIV	202100-135 SHERIFF- CORONER
1 BUILDING DEPRECIATION	\$0	\$0	\$66,459	\$0	\$0	\$0	\$0	\$0	\$0	\$57,162
2 EQUIPMENT DEPRECIATION	0	0	20,014	0	0	0	17,323	0	0	197,039
3 101300 CO ADMIN OFFICE	0	1,563	8,911	644	419	0	1,660	4,598	1,696	48,623
6 104100 HUMAN RESOURCES	0	0	8,416	1,122	1,683	0	2,805	4,488	1,122	40,396
7 102100 AUDITOR-CONTROLLER	637	3,815	19,526	4,953	3,248	0	4,487	11,371	3,990	82,822
8 102200 TREAS-TAX COLLECTOR	682	88	1,869	733	303	0	530	846	897	7,465
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	31,087	0	0
10 107100 FACILITIES MAINT	0	0	71,483	0	0	405	0	33,565	0	56,216
11 110500 INFO SYSTEMS &TECH	0	0	56,416	881	1,322	0	9,153	30,455	881	225,450
12 103100 COUNTY COUNSEL	0	0	1,774	0	0	0	0	3,925	0	24,420
Total Current Allocations	1,319	5,466	254,869	8,334	6,976	405	35,958	120,335	8,586	739,592
Less: Prior Year Allocations	1,439	14,212	302,424	0	7,666	13,087	35,525	112,814	0	780,836
Carry-Forward	(121)	(8,746)	(47,555)	0	(690)	(12,682)	433	7,521	0	(41,244)
Proposed Costs	\$1,198	\$(3,280)	\$207,313	\$8,334	\$6,286	\$(12,277)	\$36,392	\$127,857	\$8,586	\$698,348

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	202175 SHERIFF- COURTRM	202200 SHERIFF- COMMO	203100 COUNTY JAIL	202300 TUOLUMNE NARC TEAM	203200 PROBATION DEPT	203220 REGIONAL JUVENILE CENTER	1107-204100 CO FIRE DEPT	206100 AGRI- WEIGHTS & MEASURES	206200 AIR POLLUTION CONTROL	207200 LAFCO
1 BUILDING DEPRECIATION	\$0	\$0	\$58,592	\$0	\$10,846	\$793,950	\$34,042	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	32,799	42,658	0	63,157	0	0	10,457	13,257	0
3 101300 CO ADMIN OFFICE	4,314	6,400	27,054	0	17,619	5,603	16,603	2,211	5,577	0
6 104100 HUMAN RESOURCES	0	7,294	33,102	0	18,459	7,855	1,683	2,805	1,683	0
7 102100 AUDITOR-CONTROLLER	2,389	12,101	48,195	0	34,465	14,645	25,634	8,384	7,829	66
8 102200 TREAS-TAX COLLECTOR	0	1,238	4,711	0	4,080	1,187	7,869	998	1,200	0
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	127,860	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	362,102	0	71,546	81,245	4,457	14,616	0	0
11 110500 INFO SYSTEMS &TECH	0	16,877	230,579	0	79,217	28,466	37,977	7,416	1,322	0
12 103100 COUNTY COUNSEL	0	0	0	0	11,738	0	1,170	14,003	2,340	331
Total Current Allocations	6,703	76,709	806,995	0	438,987	932,952	129,435	60,890	33,209	397
Less: Prior Year Allocations	11,143	66,547	663,971	28,142	462,013	930,607	117,831	50,690	19,816	586
Carry-Forward	(4,440)	10,162	143,024	(28,142)	(23,026)	2,345	11,603	10,200	13,394	(189)
Proposed Costs	\$2,263	\$86,872	\$950,020	\$(28,142)	\$415,961	\$935,297	\$141,038	\$71,089	\$46,603	\$208

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	207100 CDD- COMM DEV DEPT	207300 ANIMAL CONTROL	207990 CANNABIS COMPLIANC E	1125-207950 FISH & WILDLIFE	1101-301100 PW ADMINISTR ATION	1101-301105 ENGINEERI NG	1101-301110 ENGINEERI NG PROJ	1101-301115 TRAFFIC & ENGINRNG	1101-301200 PW ROAD MAINT	1101-301800 SB-1 TRANSP
1 BUILDING DEPRECIATION	\$7,236	\$36,688	\$0	\$0	\$21,723	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	29,004	37,943	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	14,426	3,936	0	0	8,537	0	0	0	13,977	736
6 104100 HUMAN RESOURCES	13,465	5,611	0	0	8,416	0	0	0	16,271	0
7 102100 AUDITOR-CONTROLLER	56,557	13,348	0	525	23,642	0	0	0	18,283	760
8 102200 TREAS-TAX COLLECTOR	3,183	1,238	0	0	909	0	0	0	6,379	695
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	(273)	0	0	0	0	0
10 107100 FACILITIES MAINT	96,664	69,161	0	0	277,427	0	0	0	0	0
11 110500 INFO SYSTEMS &TECH	30,991	18,596	0	0	85,662	0	0	0	17,558	0
12 103100 COUNTY COUNSEL	66,924	2,944	26,194	0	28,911	0	0	0	0	0
Total Current Allocations	318,452	189,463	26,194	525	454,955	0	0	0	72,468	2,191
Less: Prior Year Allocations	343,593	172,418	21,660	493	283,523	0	0	0	55,200	12,800
Carry-Forward	(25,141)	17,045	4,533	32	171,432	0	0	0	17,268	(10,610)
Proposed Costs	\$293,311	\$206,508	\$30,727	\$557	\$626,387	\$0	\$0	\$0	\$89,735	\$(8,419)

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	506220 HOMELESS ADVOC & OUTREACH	1110-108175 NEIGHBORH OOD STABILIZ	110990 COVID-19 EMERGENC Y	3301-110970 STORM/FLO OD 2018	3301-301300 PW PROJECTS	3301-110955 STORM/FLO OD 2017	110980 HAZARDOU S FUEL GRANT	301450 SPECIAL DISTRICT ADMIN	1140-401100 HEALTH	1140-401130 TOBACCO CONTROL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,504	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	1,427	0	16,701	0	164	0	2,619	0	20,200	692
6 104100 HUMAN RESOURCES	561	0	0	0	0	0	0	0	17,617	1,683
7 102100 AUDITOR-CONTROLLER	3,563	183	23,812	179	3,341	395	1,992	35	37,860	4,425
8 102200 TREAS-TAX COLLECTOR	568	0	6,619	0	2,034	0	366	0	5,431	265
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	0	0	0	0	0	0	107,639	0
11 110500 INFO SYSTEMS &TECH	441	0	0	0	0	0	0	0	295,389	1,322
12 103100 COUNTY COUNSEL	1,963	0	0	0	0	0	0	0	12,661	0
Total Current Allocations	8,523	183	47,132	179	5,539	395	4,977	35	510,302	8,387
Less: Prior Year Allocations	0	0	0	2,076	6,570	2,863	0	3,487	188,355	10,258
Carry-Forward	0	0	0	(1,897)	(1,031)	(2,468)	0	(3,452)	321,946	(1,870)
Proposed Costs	\$8,523	\$183	\$47,132	\$(1,718)	\$4,507	\$(2,073)	\$4,977	\$(3,417)	\$832,248	\$6,517

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	1140-401200 ENV HEALTH	1140-502200 CA CHILDREN SVCS	1145-401308 BEHAVIORA L HEALTH	101315 OES	1130-404100 SOLID WASTE MGT	1150- 501100/5021 00 SOCIAL SVCS	1140-501300 WIC	505100 VETERANS SVCS OFFICE	1150-502300 CHILD ABUSE PROG	1185-401310 TUOLUMNE CO BH HOUSING
1 BUILDING DEPRECIATION	\$0	\$0	\$83,830	\$0	\$1,049	\$41,853	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	0	304	35,932	0	6,735	55,575	1,900	817	0	110
6 104100 HUMAN RESOURCES	0	0	35,852	0	2,805	63,119	2,525	1,403	0	0
7 102100 AUDITOR-CONTROLLER	0	1,951	90,012	0	6,211	139,226	9,126	4,214	0	288
8 102200 TREAS-TAX COLLECTOR	0	1,427	10,812	0	2,122	11,759	821	0	0	0
9 102400 OFFICE OF REVENUE RECO	0	0	(2,276)	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	174,398	0	14,009	98,440	0	11,220	0	0
11 110500 INFO SYSTEMS &TECH	0	0	148,750	0	14,076	209,386	1,983	9,354	0	0
12 103100 COUNTY COUNSEL	12,002	0	1,259	0	792	46,351	0	0	0	0
Total Current Allocations	12,002	3,682	578,570	0	47,798	665,708	16,355	27,007	0	399
Less: Prior Year Allocations	1,519	1,487	579,437	0	32,590	768,263	25,118	24,226	0	1,981
Carry-Forward	10,484	2,195	(868)	0	15,208	(102,555)	(8,763)	2,781	0	(1,582)
Proposed Costs	\$22,486	\$5,877	\$577,702	\$0	\$63,006	\$563,154	\$7,592	\$29,789	\$0	\$(1,184)

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	1185-401330 CABRINI HOUSE	602100 COUNTY LIBRARY	603100 FARM ADVISOR	701100 RECREATIO N	701400 YOUTH CENTERS	701300 STANDARD PARK	705100 COUNTY MUSEUM	202500 BOAT PATROL	5510 LIABILITY INSURANCE	5520 UNEMPLOY MENT INSURANCE
1 BUILDING DEPRECIATION	\$0	\$42,217	\$0	\$149,770	\$64,695	\$0	\$17,489	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	3,928	0	2,522	0	41,017	0	0
3 101300 CO ADMIN OFFICE	142	3,023	0	1,311	323	551	0	2,243	5,526	341
6 104100 HUMAN RESOURCES	0	3,086	0	2,244	1,683	561	0	1,683	159,114	0
7 102100 AUDITOR-CONTROLLER	900	12,203	0	8,739	2,232	2,282	0	6,996	3,795	525
8 102200 TREAS-TAX COLLECTOR	379	3,524	0	2,413	316	442	0	1,440	808	38
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	94,135	4,586	280,983	28,989	11,991	19,632	0	0	0
11 110500 INFO SYSTEMS &TECH	0	21,825	0	13,780	1,322	441	0	1,322	0	0
12 103100 COUNTY COUNSEL	0	75	0	604	0	0	0	0	5,537	0
Total Current Allocations	1,421	180,089	4,586	463,771	99,559	18,790	37,120	54,701	174,780	904
Less: Prior Year Allocations	2,554	366,790	10,056	318,810	132,835	24,697	66,785	61,455	139,157	14,919
Carry-Forward	(1,134)	(186,701)	(5,470)	144,960	(33,276)	(5,907)	(29,665)	(6,755)	35,623	(14,015)
Proposed Costs	\$287	\$(6,613)	\$(883)	\$608,731	\$66,283	\$12,883	\$7,456	\$47,946	\$210,403	\$(13,110)

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	5530 TELECOMM O	5540 WORKERS COMP INSURANCE	5550 PURCHASIN G	5560 EMPLOYEE INSURANCE	5570 EMPLOYEE LEAVE LIAB	5580 POST RETIREMEN T	1101-304100 FLEET SERVICES FUND	304200 RADIO COMMUNIC ATIONS	4410-733010 HOSPITAL	4420-303100 PUBLIC TRANSPOR T
1 BUILDING DEPRECIATION	\$0	\$0	\$819	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	5,377	0	0
3 101300 CO ADMIN OFFICE	1,459	9,916	36,271	36,856	7,550	3,400	3,149	571	0	0
6 104100 HUMAN RESOURCES	0	159,114	561	0	0	0	2,805	561	0	0
7 102100 AUDITOR-CONTROLLER	2,202	5,965	4,201	20,768	5,159	2,172	12,336	3,559	0	7,617
8 102200 TREAS-TAX COLLECTOR	733	253	227	2,413	0	38	5,633	265	0	1,743
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	22,061	0
10 107100 FACILITIES MAINT	0	0	5,604	0	0	0	0	0	90,240	12,749
11 110500 INFO SYSTEMS &TECH	0	0	730	0	0	0	4,810	441	0	12,414
12 103100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	1,639
Total Current Allocations	4,393	175,247	48,413	60,036	12,709	5,610	28,733	10,773	112,301	36,162
Less: Prior Year Allocations	6,024	53,646	52,687	63,860	11,706	12,300	30,301	10,285	84,022	40,756
Carry-Forward	(1,631)	121,601	(4,274)	(3,824)	1,003	(6,691)	(1,568)	488	28,279	(4,595)
Proposed Costs	\$2,762	\$296,849	\$44,138	\$56,212	\$13,713	\$(1,081)	\$27,164	\$11,261	\$140,580	\$31,567

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	4430/4440 AIRPORTS	4450- 402100/200 AMBULANC E	4470-917255 TCPPA	MEMORIAL HALLS	1240-1904 SPECIAL DISTRICTS	1810-1850 CEMETERIE S	207900 PUBLIC GUARDIAN	3310-108500 AIRPORT CONSTR	110905 OUTSIDE AGENCY PARTNERS	1110-110960 NATIONAL DISASTER RES
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$51,087	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	2,386	22,016	33,080	0	0	0	0	0	0	138,832
6 104100 HUMAN RESOURCES	2,244	1,122	0	0	0	0	0	0	0	0
7 102100 AUDITOR-CONTROLLER	10,361	25,985	5,683	0	7,226	5,335	13,009	0	1,037	6,465
8 102200 TREAS-TAX COLLECTOR	2,413	8,185	720	0	1,377	2,261	0	0	114	1,149
9 102400 OFFICE OF REVENUE RECO	0	13,576	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	566	11,280	0	128,546	0	0	0	0	0	0
11 110500 INFO SYSTEMS &TECH	5,382	57,202	0	0	0	0	0	0	0	0
12 103100 COUNTY COUNSEL	(1,173)	331	7,133	0	0	0	0	0	(14,125)	642
Total Current Allocations	22,179	139,697	46,617	179,632	8,603	7,596	13,009	0	(12,975)	147,088
Less: Prior Year Allocations	28,221	105,118	2,946	213,131	8,559	3,194	27,873	635	9,050	91,821
Carry-Forward	(6,042)	34,580	43,671	(33,499)	43	4,403	(14,863)	(635)	(22,024)	55,268
Proposed Costs	\$16,137	\$174,277	\$90,287	\$146,133	\$8,646	\$11,999	\$(1,854)	\$(635)	\$(34,999)	\$202,356

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-2021
 1/13/2022

Summary Schedule

Department	ALL OTHER	Total
1 BUILDING DEPRECIATION	\$33,335	\$1,706,168
2 EQUIPMENT DEPRECIATION	4,448	732,618
3 101300 CO ADMIN OFFICE	(98,066)	951,984
6 104100 HUMAN RESOURCES	0	653,854
7 102100 AUDITOR-CONTROLLER	87,649	1,067,310
8 102200 TREAS-TAX COLLECTOR	52,835	194,200
9 102400 OFFICE OF REVENUE RECO	(5,669)	232,113
10 107100 FACILITIES MAINT	94,839	2,635,135
11 110500 INFO SYSTEMS &TECH	(11,561)	1,812,278
12 103100 COUNTY COUNSEL	19,972	561,484
Total Current Allocations	<u>177,782</u>	<u>10,547,146</u>
Less: Prior Year Allocations	<u>107,364</u>	<u>9,733,107</u>
Carry-Forward	<u>70,418</u>	<u>730,131</u>
Proposed Costs	<u>\$248,200</u>	<u>\$11,277,277</u>